

**2008 Schedule M Other Additions and Subtractions for Individuals**

Attach to your Form IL-1040

IL. Attachment No. 15

Read this information first

Complete this schedule if you are required to add certain income on Form IL-1040, Line 3, or if you are entitled to take subtractions on Form IL-1040, Line 7.

Warning If you are required to complete Schedule 1299-C, Schedule F, or Form IL-4562, you must do so before you complete this schedule.

Step 1: Provide the following information

Your name as shown on Form IL-1040.

Your Social Security number.

Step 2: Figure your additions for Form IL-1040, Line 3

Write the amount of

1	Your child's federally tax-exempt interest and dividend income as reported on U.S. Form 8814	1	<u>0010</u>
2	Distributive share of additions you received from a partnership, S corporation, estate, or trust. Attach Schedule K-1-P or Schedule K-1-T.	2	<u>0020</u>
3	Withdrawals you made from your Medical Care Savings Account, and the interest earned, if not included in your adjusted gross income	3	<u>0030</u>
4	Lloyds plan of operations loss, if reported on your behalf on Form IL-1023-C and included in your adjusted gross income	4	<u>0040</u>
5	Earnings distributed in 2008 from IRC Section 529 college savings and tuition programs if not included in your adjusted gross income (Do not include distributions from "Bright Start," "Bright Directions," or "College Illinois" programs or programs that meet certain disclosure requirements - see instructions.)	5	<u>0050</u>
6	Illinois special depreciation addition amount from Form IL-4562, Step 2, Line 4. Attach Form IL-4562.	6	<u>0060</u>
7	Business expense recapture (nonresidents only)	7	<u>0070</u>
8	Recapture of deductions for contributions to Illinois college savings plans transferred to an out-of-state plan	8	<u>0072</u>
9	Other income - Identify each item <u>0075</u> <u>0076</u>	9	<u>0080</u>
10	Add Lines 1 through 9. Write the amount here and on Form IL-1040, Line 3.	10	<u>0090</u>

Step 3: Figure your subtractions for Form IL-1040, Line 7

Write the amount of

11	Contributions made in 2008 to the following college savings plans		
a	"Bright Start" College Savings Pool	11a	<u>0100</u>
b	"College Illinois" Prepaid Tuition Program	11b	<u>0101</u>
c	"Bright Directions" College Savings Pool	11c	<u>0102</u>
12	Distributive share of subtractions from a partnership, S corporation, trust, or estate. (Do not include any amounts contained in Line 23 of this schedule.) Attach Schedule K-1-P or Schedule K-1-T.	12	<u>0110</u>
13	Restoration of amounts held under claim of right under Internal Revenue Code, Section 1341	13	<u>0120</u>
14	Contributions to a job training project	14	<u>0130</u>
15	Expenses related to federal credits or federally tax-exempt income	15	<u>0140</u>
16	Interest earned on investments through the Home Ownership Made Easy Program	16	<u>0150</u>
17	Illinois special depreciation subtraction amount from Form IL-4562, Step 3, Line 10. Attach Form IL-4562.	17	<u>0160</u>
18	Add Lines 11a through 17 and write the amount here and on Page 2, Line 19.	18	<u>0170</u>

Step 3: Continued

19	Write the amount from Page 1, Line 18. Write the following only if included in Form IL-1040, Lines 1, 2, or 3:	19	<u>0180</u>
20	Military pay earned. Attach military W-2.	20	<u>0182</u>
21	U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest from U.S. 1040, Schedule B, or U.S. 1040A, Schedule 1	21	<u>0184</u>
22	August 1, 1969, valuation limitation amount from your Schedule F, Line 17. Attach Schedule F and required federal forms.	22	<u>0190</u>
23	Enterprise or river edge redevelopment zone and high impact business dividend subtraction amount from your Schedule 1299-C, Step 2, Line 7. Attach Schedule 1299-C.	23	<u>0200</u>
24	Recovery of items previously deducted on U.S. 1040, Schedule A (including refunds of any state and local income taxes, other than Illinois). Attach a copy of U.S. 1040, Page 1, and required federal forms.	24	<u>0210</u>
25	Ridesharing money and other benefits	25	<u>0220</u>
26	Payment of life insurance, endowment, or annuity benefits received	26	<u>0230</u>
27	Your employer's contributions made on your behalf to an account established under the Medical Care Savings Account Act and the interest earned	27	<u>0240</u>
28	Lloyds plan of operations income if reported on your behalf on Form IL-1023-C	28	<u>0250</u>
29	Income earned by certain trust accounts established under the Illinois Pre-Need Cemetery Sales Act	29	<u>0260</u>
30	Education loan repayments made for primary care physicians who agree to practice in designated shortage areas under the Family Practice Residency Act	30	<u>0270</u>
31	Reparations or other amounts received as a victim of persecution by Nazi Germany	31	<u>0280</u>
32	Interest on the following tax-exempt obligations of Illinois state and local government. Do not include interest you received indirectly through owning shares in a mutual fund.		
a	Illinois Housing Development Authority bonds and notes (except housing-related commercial facilities bonds and notes)	32a	<u>0290</u>
b	Export Development Act of 1983 bonds	32b	<u>0300</u>
c	Illinois Development Finance Authority bonds, notes, and other evidence of obligation (venture fund and infrastructure bonds only)	32c	<u>0310</u>
d	Quad Cities Regional Economic Development Authority bonds and notes (if declared to be exempt from taxation by the Authority)	32d	<u>0320</u>
e	College Savings bonds	32e	<u>0330</u>
f	Illinois Sports Facilities Authority bonds	32f	<u>0340</u>
g	Higher Education Student Assistance Act bonds	32g	<u>0350</u>
h	Illinois Development Finance Authority bonds issued under the Illinois Development Finance Authority Act, Sections 7.80 through 7.87	32h	<u>0360</u>
i	Rural Bond Bank Act bonds and notes	32i	<u>0370</u>
j	Illinois Development Finance Authority bonds issued under the Asbestos Abatement Finance Act	32j	<u>0380</u>
k	Quad Cities Interstate Metropolitan Authority bonds	32k	<u>0390</u>
l	Southwestern Illinois Development Authority bonds	32l	<u>0400</u>
m	Illinois Finance Authority bonds issued under the Illinois Finance Authority Act, Sections 820.60 and 825.55 or the Asbestos Abatement Finance Act	32m	<u>0401</u>
33	Interest on the following non-U.S. government bonds.		
a	Bonds issued by the government of Guam	33a	<u>0403</u>
b	Bonds issued by the government of Puerto Rico	33b	<u>0404</u>
c	Bonds issued by the government of the Virgin Islands	33c	<u>0405</u>
d	Bonds issued by the government of American Samoa	33d	<u>0406</u>
e	Bonds issued by the government of the Northern Mariana Islands	33e	<u>0407</u>
f	Mutual mortgage insurance fund bonds	33f	<u>0408</u>
34	Amount of your child's interest from U.S. Treasury and U.S. agency obligations or from sources in Line 32 or 33 as reported on U.S. Form 8814	34	<u>0410</u>
35	Railroad unemployment income	35	<u>0412</u>
36	Add Lines 19 through 35. Write the amount here and on Form IL-1040, Line 7.	36	<u>0430</u>